

**SUPPLEMENTARY INSTRUCTIONS FOR OHIO TOWNSHIPS  
2015 SURVEY OF LOCAL GOVERNMENT FINANCES****PART 2 – REVENUES****3. A. Property taxes** (code T01)**Include**

- All real and personal property taxes collected for all township funds
- Both current and delinquent taxes for all township purposes

**3. D. Local Income taxes**

## 2. Local corporation net income tax (code T41)

**Include**

- Revenue from township-imposed income tax on corporate entities and other businesses

**3. E. Other taxes**

## 1. Death and gift tax (code T50)

**Include**

- Inheritance tax received from the state

**4. Intergovernmental revenues****A. Streets and highways** – From the State (code C46)**Include**

- Township's share of state gasoline excise taxes and state motor vehicle license revenues

**M. General support** – From other local governments (code D30)**Include**

- Township's share of local government funds

From the State (code C30)

**Include**

- Township's share of 10% rollback and homestead relief payments from the state

**PART 3 - EXPENDITURES****9. Direct expenditures by purpose and type**

Report at appropriate items, expenditure for all township funds, special revenues funds, enterprise funds, and component units.

**11. Personnel expenditures** (code Z00)**Include**

- Salaries and wages for all employees, full-time and part-time
- Salaries paid for employees of any utility owned and operated by this government
- Salaries in gross amounts before deductions for income taxes, social security, or retirement coverage